

[Please add new claims 12-15 as follows:]

-- 12. An acoustic device comprising a soundboard having a density of 500-700 kg/m<sup>3</sup> and made of expanded polycarbonate.

13. An acoustic device comprising a soundboard having a tensile strength of about 20 Mpa and made of expanded polycarbonate.

14. An acoustic device comprising a soundboard having a flexural strength of about 30 N/mm<sup>2</sup> and made of expanded polycarbonate.

15. An acoustic device comprising a soundboard including a density of 650 kg/m<sup>3</sup>, a tensile strength of about 20 Mpa, a flexural strength of about 30 N/mm<sup>2</sup> and made of expanded polycarbonate. --

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